IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 99 OF 1990.

Shri J.B. Rupani. ... Applicant.

V/s.

The Commissioner of Income-tax. ... Respondent.

None for the applicant.

Parag Vyas for the respondent.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 11th August 2005.

P.C. :

. Past three dates i.e. 6th July, 2005; 15th July, 2005 and 18th July, 2005 nobody has been appearing on behalf of the applicant-assessee. Even in the year 1999 i.e. on 2nd August, 1999, this reference was on board of the Division Bench presided over by B.P.Saraf, J. (as he then was) and even at that time nobody had appeared on behalf of the applicant-assessee. Considering the continuous absence of the applicant-assessee and/or his representative, we have no option but to return this reference unanswered.

. Reference, accordingly, stands returned unanswered with no order as to cost.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**